

## **Executive Committee Meeting Minutes – Monday, December 19, 2005**

Chairman Dwyer called the meeting to order at 8:30 a.m. and led the committee in the Pledge of Allegiance.

**Present:** Chair James Dwyer, County Board Supervisors Patricia Haukohl, Walter Kolb, Dick Manke, William Mitchell, Duane Paulson, Duane Stamsta. Supervisor Stamsta left the meeting at 10 a.m.

**Staff Present:** Legislative Policy Advisor Dave Krahn, Legislative Policy Advisor Mark Mader, Office Services Coordinator Windy Jicha.

**Also Present:** UW-Extension Director Marcia Jante, Internal Audit Manager Lori Schubert, Principal Internal Auditor Jackie Siewert, Collections and Business Services Manager Sean Sander, Administrative Services Manager Russ Kutz.

### **Correspondence**

Dwyer distributed and reviewed the list of correspondence. He said Supervisors could request copies of the listed items from Jicha.

### **Approve Minutes of November 14, 2005**

MOTION: Stamsta moved, Mitchell second, to approve the minutes of November 14, 2005. Motion carried 7-0.

### **Approve Minutes of December 13, 2005**

MOTION: Haukohl moved, Mitchell second, to approve the minutes of December 13, 2005. Motion carried 7-0.

### **Discuss UW-Extension Grant Application for EPA Grant for Environmental Education**

Jante said the purpose of this program is to engage the youth of Saratoga, White Rock and Central Schools and their families in a bilingual environmental and recycling education program taught by the Hispanic Youth Leaders. The students will be trained and in turn educate their families and the community through public presentations. Participants will be surveyed for an increased understanding of recycling as a community environmental issue. Landlords will discuss the advantages of recycling and composting and the use of compost on property gardens. Waste management contractors will show a decrease in materials entering the landfill from Phoenix Heights and Haertl Field and an increase in materials being recycled.

Jante said UW-Extension applied for this grant last year but didn't get it. UW-Extension received a great review of their application last year and we were encouraged to apply again this year. They sent in the same grant application with minor tweaks per the recommendations. Currently the Youth Violence Program does this program.

Kolb said he wants to see the results of this program. Stamsta said the critical part of this program is that children are involved in becoming leaders. They are becoming part of the community. Mitchell said the more positive things you have for youth to do and keep busy, the less time they have to misbehave.

Dwyer asked if the county could help fund education for youth instead of relying on a federal grant? Jante said she suggested that because this program increases the amount of recycled items, which generates money for the county, perhaps UW-Extension could get some money.

### **Discuss UW-Extension Grant Application for the Waukesha County Nutrition Coalition Ten-Year Assessment**

Jante said UW-Extension is seeking grant funding from CDBG to evaluate the benefit of the Nutrition Coalition during the past ten years, identify needs that still exist related to hunger and food security and provide recommendations for future activities. The evaluation will include focus groups from three

categories: current members, past or inactive members and those aware of the coalition but not members. They will also conduct interviews with those who were unable to attend the focus groups. They hope to identify three major issues to guide the nutrition coalition in future planning. In 2006, the Quad County Leadership Team will complete a Hunger and Food Insecurity Research Project to survey low-income residents in Waukesha County to identify community needs from the clients' perspectives. Once the data has been collected and analyzed, a final report will be available for distribution. Jante said they will not be given notice if they get this grant until October 2006.

Haukohl asked how are you measuring success? Jante said we reached approximately 15K people last year with educational programs at meal programs, WIC, food pantries, elderly nutrition sites, jail and Huber, etc. UW-Extension contributes education while the Nutrition Coalition provides food. Haukohl asked how do you measure the educational success of these programs? Jante said there are federal reporting guidelines that are followed. Some of the programs do pre- and post-tests and follow up six months after the program with participants.

Dwyer asked wasn't the original plan of the Coalition to teach people how to eat nutritious foods and to stay healthy? Jante said yes and another goal was to reduce duplication. The plan was such that when one food pantry had too many green beans they would share it with other food pantries so the food doesn't go to waste. Waukesha County may be one of the wealthiest in the state but there's a huge growth of the number of poor and elderly.

#### **Discuss and Consider the Proposed Scope for Sheriff's Department – Review of Cash Operations**

Schubert said Tom Koth of the Sheriff's Department requested that Internal Audit review the cash handling procedures in the department to ensure that controls over cash handling are adequate. The scope of the audit will be to perform an operational audit, focusing on the cash receipting operations in the Sheriff's Department, the controls over inmate accounts at the Jail and Huber facilities and the controls over cash money and cash held as evidence in the Metro Drug Unit. The review will include the interfaces developed between the Spillman system and the cash registers for daily reconciliations and the reconciliation of inmate accounts to bank statements.

Schubert said they are moving this up in the audit schedule because the contract review process in DHHS is taking longer than anticipated. They will be able to perform this audit during down time to keep busy. The review will take four to six weeks to complete.

Haukohl said this request shows how important the Internal Audit Department is for Waukesha County. This is excellent. We need Internal Audit. Paulson said ditto.

MOTION: Paulson moved, Haukohl second, to approve the proposed scope for the Sheriff's Department – Review of Cash Operations Audit. Motion carried 7-0.

#### **Discuss and Consider 160-A-022: Appointment of Robert Hamilton as an alternate to the Waukesha County Park and Planning Commission**

MOTION: Paulson moved, Stamsta second, to approve 160-A-022. Motion carried 7-0.

#### **Discuss and Consider the Results of the Special Living Fund Review as Requested by the Department of Administration**

Kutz explained how the Special Living Fund works. The program is not mandated but is good policy and efficient. Schubert said the Department of Administration asked internal audit to determine whether it was advisable to invest approximately \$18,000 in 2006 to implement temporary changes to the computer system to address concerns until the system can be replaced in 2007. Schubert explained the areas of concern

including risk of manual data manipulation and the presence of multiple and outdated software packages. The audit staff recommended investigating the use a translation service to translate bank text files to a form that can be directly uploaded to QuickBooks and eliminating Access 97. This will be a stopgap measure until a new system can be put in place. They also recommended that when the new program is developed in 2007 to eliminate as many areas of data translation and data entry duplication as possible. Director of Administration Norm Cummings sent a letter of response to the audit staff indicating he was extremely pleased with the recommendations.

Haukohl said your solutions will save HHS a substantial amount of money. Schubert said it makes sense. Haukohl said once again, Internal Audit has proven its worth.

Dwyer said he has concerns that with the current delays in Information Systems, this project will not be done in 2007. How is Information Systems going to squeeze in another system redesign? Kutz said he thought the redesign was part of Hoffmann's report. Dwyer asked is there any dedication to get this done and make it a priority? Schubert said she thought a new program would be purchased rather than designed by county staff. Waukesha County is getting away from writing custom software.

Stamsta said sometimes it is the interfaces that mess things up. Schubert said the county should be able write the interface because these are standard programs. Using the translation service is better than doing nothing. This is a good stopgap solution and will allow us to use the current system for longer. Kutz said the interim solution will save staff time which is a plus.

Stamsta asked if this project is scheduled in Information Systems? Schubert said Hoffmann has this on the list and was given a copy of the Special Living Fund Review report.

MOTION: Stamsta moved, Haukohl second, to accept the results of the Special Living Fund Review and refer it to the HHS committee for discussion. Motion carried 7-0.

### **2005 Unannounced Cash Count Report**

Siewert said the ongoing Internal Audit Plan includes a series of unannounced cash counts at county departments throughout the year. The purpose is to verify the daily cash reconciliation and application of related internal controls in departments throughout Waukesha County. Departments are selected for cash counts based on the volume of monetary transactions that occur and results of prior tests. In 2005 Internal Audit conducted sixty-seven unannounced counts totaling \$498,180.57 and identified two register cash variances. One variance was for a shortage of \$10 in the Sheriff's Department while the other was a \$9 overage at the Naga-Waukee Golf Course.

Siewert reviewed the analysis of golf course activity including cash variances and daily deposits. The Wanaki Golf Course had notable increases in the shift rate variances. Through discussions with staff at the course, it was determined that daily cash variances could partially be attributed to data entry errors as a result of manual re-keying of transactions when phone lines went down.

Paulson asked why do downed phone lines cause cash shortages/overages? Schubert said the golf courses transmit data to credit card companies over phone lines. When the phone lines go down, transactions can be lost and staff needs to re-key the data manually. Errors could occur during the manual entry of data. Paulson said the problem isn't with the phone lines but rather staff errors. Schubert said staff needs to be more careful when re-keying data.

Supervisor Stamsta left the meeting at 10 a.m.

Next Siewert reviewed the Collections Division Cash Register recommendations as outlined in the report. Audit recommended that to maintain security over county funds receipted and strengthen overall cash handling controls in the Collections Division, the division should install a cash register as soon as practical.

Sander said the division had a cash register in the past but it didn't interface with the computer program so two receipts had to be generated. Their customers want a receipt showing how much they paid and their current balance but the division hasn't found a system to do this yet. Currently, customers are given a hand-signed receipt when they make a payment in the office. Most payments made in person are credit cards, checks and money order. Sander said staff is currently looking for a register that fulfills their needs.

Mitchell asked could your customers pay at the Treasurer's office? Sander said that is a long-term goal. We would like to do this now but the Treasurer's staff is unable to provide customers with their current balances. Also there are times during the year when the Treasurer's office is too busy with taxes to take on this task. Schubert said there are confidentiality issues that need to be taken into account.

Sander said we are working on an RFP to be released in 2006 to seek vendors to set up a county-wide cashiering system. We've done this in the past but the vendors' costs were too high.

Dwyer said Sanders response files in appendix A is dated 2004. Is that correct? Sander said that is correct. He's not convinced they are going to find a cash register that works but he will work with Audit staff to find one that satisfies them. If Audit says the division needs one then we will get one. He'd rather wait until a system can be found that works and provides a receipt showing customers' balances.

Mitchell said he thinks that a register that does everything they are looking for will cost too much. He recommends the division buy a cheap register and keep providing duplicate receipts. There is a chance Information Systems won't have time to work on this. Sander said we're exploring whether or not we can print a receipt from our new system. We can print what's on the screen but that doesn't show what the customer paid that day.

Dwyer said his bank can provide that type of receipt. Sander said when customers come in and make a payment we don't enter their payment into the system at that time. The money is deposited at the Treasurer's office and then a staff member batch processes the receipts.

Schubert said having a cash register in place is more necessary because of the batch processing. There needs to be controls in place. A relatively cheap register would do the trick.

Paulson asked would it be acceptable to give customers a receipt and then write in the balance? How many people come in daily needing receipts? Sander said eight people come in daily. We do a handwritten receipt for them.

MOTION: Haukohl moved, Kolb second, to accept the 2005 Unannounced Cash Count Report of December 2005. Motion carried 6-0.

### **Discuss County Code Provisions Relative to County Board Legislation and Amendment Procedure**

Haukohl explained her concerns with the budget amendment process. Traditionally, standing committees review budget amendments and then the amendments come to the Finance Committee. A supervisor can also bring an amendment to the Finance Committee on amendment day. There's also the possibility of a supervisor drafting an amendment and bringing it to the county board meeting. Whether an amendment passes at a committee meeting or not, it is good for committees to review appropriate amendments. An amendment can move forward even if the Finance Committee doesn't approve it. It is good for policy for the

Finance Committee to review an amendment and make changes as needed. If Supervisor Pavelko's capital plan amendment had come to a committee for discussion, it could have been reworked for clarity and then taken to the board. A supervisor can move ahead even if the committee votes it down. Section 4-215(d) of the Waukesha County Code should include language on individual supervisor amendments.

Mader said we aren't trying to cut off supervisors' amendments but rather make sure amendments come to the Finance Committee so members are aware of and understand amendments. This process will also allow DOA staff to cost out all amendments. If supervisors don't want an amendment changed, they can still bring it forward to the board. It has been determined that the Finance Committee needs to meet closer to the seven-day deadline. Through a memo, we will insure that all supervisors are apprised of the amendment submission deadline. We don't need to make changes to the county code because we can make these changes procedurally.

Kolb said this is very positive especially if an amendment has procedural problems. The Finance Committee can help supervisors put their amendments into better forms for presentation. The Finance Committee should vote on it to show whether or not they support it.

Paulson said he has concerns when amendments come in for a specific amount of money and the project can't be done with that amount of money. Items need to be costed out.

Manke said amendments should go through the committee structure. He doesn't want supervisors to be surprised at the board meeting. Kolb said amendments should be included in our amendment packets so supervisors have time to prepare by reviewing and learning about amendments.

Haukohl said she doesn't think the language in this section of the code pertains specifically to supervisors. Mader said that is included in section (d). Mader said it is difficult to put a "hard" date in the code because that date changes every year. The code says that no amendments come before the board without coming before the Finance Committee. Mader said the verbiage in the code is appropriate. The first year of the capital plan is part of the budget so it is covered here. This isn't a code change but rather a need to send out a memo that specifies exact deadline for amendment submission.

Mader said we aren't taking away supervisors' rights but providing for a better-planned process. This puts the responsibility on chairs and staff to draft appropriate correspondence and to get it to the supervisors early.

### **Legislative Update**

Krahn reviewed the 2005 State Legislation chart dated December 13, 2005. Krahn discussed and highlighted the following bills: AB15, AB211, AB257, AB654, AB296, AB299, AB830, AB831, AB798, AB871, SB465, SB4, SB132, SB146, SB253, SB284, SB352, SB378, SB431, AB670 and SB441. The Governor will sign the repeal of the automatic indexing gas tax.

### **Committee Reports by Committee Chairs for the Following Meetings:**

November 15 and December 6, 2005 – Land Use, Parks and Environment – Kolb said the committee approved ordinances at these meetings.

November 15 and December 6, 2005 – Personnel – Paulson said the committee has a position coming forward for the Medical Examiner. The position will be funded through a contract with Washington County. The next Personnel Committee meeting will be held before the next board meeting on January 10, 2006.

November 16 and December 7, 2005 – Finance – Haukohl said the committee heard five third quarter reports. There is concern with the Mental Health Centers continual need for fund transfers. The next Finance Committee meeting is January 4<sup>th</sup>.

December 1 and 15, 2005 – Public Works – Manke reported that the committee is meeting tomorrow to approve a bid for work at UW-Waukesha. At the past meetings, the committee heard reports on the airport snow maintenance building and signage and the transit issue.

December 1 and 15, 2005 – Health and Human Services – Stamsta left the meeting before he could give his report.

December 2 and 16, 2005 – Judiciary and Law Enforcement – Mitchell said at the meeting, the committee heard an update on the new jail and saw a demonstration on sensitive Internet crimes. They approved an ordinance to accept Homeland Security funding and one to transfer funds in the Sheriff's Department. The December 16 meeting was cancelled and rescheduled to January

**Motion to Adjourn**

MOTION: Haukohl moved, Manke second, to adjourn the meeting at 11:55 a.m. Motion carried 6-0.

Respectfully submitted,

Walter Kolb  
Secretary